

**Amendments to the Claims:**

This listing of claims will replace all prior versions, and listings of claims in the application:

**Listing of Claims:**

What Is Claimed Is:

1. (Original) A method for fabricating a semiconductor device comprising:  
forming a first gate electrode including a dielectric layer, a first conducting layer, and an insulating layer on a substrate, the first gate electrode functioning as a flash memory;  
forming first spacers on sidewalls of the first gate electrode;  
forming a second gate electrode comprising a gate oxide layer and a second conducting layer on the substrate, the second gate electrode functioning as a normal gate electrode;  
forming a first source/drain region with a shallow junction adjacent to one of the first spacers and a second source/drain region with a shallow junction adjacent to the second gate electrode by performing a first ion implantation process using at least one of the first spacers as a mask;  
forming second spacers on a sidewall of the first spacer and on sidewalls of the second gate electrode; and  
completing a source/drain region with an LDD region by forming a source/drain region with a deep junction adjacent to the first gate electrode, the source/drain region with the deep junction being formed by a second ion implantation process using the at

least one of the second spacers as a mask.

2. (Original) A method as defined in claim 1, wherein forming the first spacers comprises:

forming a first insulating layer on the substrate and the first gate electrode; and  
performing an etch back process on the first insulating layer.

3. (Original) A method as defined in claim 1, wherein forming the second spacers comprises:

forming a second insulating layer on the substrate, the first gate electrode, the first spacers, and the second gate electrode; and  
performing an etch back process on the second insulating layer.

4. (Cancelled)